

Tax Year 2019
Form 1120S MeF ATS Scenario 14

August 16, 2019

Dry Paint Inc

00-0000014

FORM 1120S TEST SCENARIO 14

FORMS REQUIRED: 1120S, Sch K-1 (F1120) (2), 4562, 8994

ATTACHMENTS:

AccumulatedAdjustmentsAccountOtherReductionsSchedule
ItemizedExpensesRecordedOnBooksSchedule
ItemizedOrdinaryIncomeLossStatement
ItemizedOtherAssetsSchedule
ItemizedOtherCreditsSchedule (3)
ItemizedOtherIncomeLossSchedule
ItemizedOtherLiabilitiesSchedule
ItemizedOtherDeductionsSchedule2

BINARY ATTACHMENTS: None

HEADER INFO: Not on actual form

Multiple Software Packages Used: No

Originator: **EFIN:** Self-select
Type: ERO
Practitioner PIN:
EFIN: Self-select
ETIN: Self-select
PIN Entered by: ERO

Signature Option: PIN Number

Officer: **Name:** Ash Bark
Title: President
Taxpayer PIN: Self-Select
Phone: 888-555-1212
Email Address: deeprout@IFI.com
Date Signed: 03/15/2020

Preparer: **Name:** John Smith
PTIN: P00000001
Phone: 555-631-1212
Email Address: Anymail@email.com
Date Prepared: 03/15/2020
Self Employed: No

Preparer Firm: **EIN:** 69-0000098
Name: Electronic Tax Filers, Inc
Address: 1120S Efile Drive
Anytown, NV 89501

IRS Payment: N/A

Name Control: ANYW

**Attachment 1, F1120S, Schedule M-2, Line 5, Other reductions
(Accumulated Adjustments Account Other Reductions Schedule)**

Type	Amount
Travel and entertainment	3,618
Pass Through Entity (SCH K-1)	4,036

**Attachment 2, F1120S, Schedule M-1, Line 3(b), Travel and entertainment
(Itemized Expenses Recorded On Books Schedule)**

Type	Amount
Pass Through Entity (SCH K-1)	4,036

Attachment 3, F1120S, Line 5, Other income (loss) (Itemized Ordinary Income Loss Statement)

Partnership Name	Address	EIN	Source of trade or business income (loss)	Amount	Total
Payroll Service	1120S Efile Drive Anytown, OH 45219	00-1000014	Pass through Income	469,141	

Attachment 4, F1120S, Schedule L, Line 14 (d), Other assets (Itemized Other Assets Schedule)

Corporation Name	Corporation EIN	Other Assets Description	Beginning Amount	Ending Amount
Dry Paint Inc	00-0000014	Other Assets		1,045

Attachment 5, F1120S, Schedule K, Line 13(g), Other credits (Itemized Other Credits Schedule)

Trade or Business Activity	Description	Amount	Category
	Employer CR Paid Family Leave	3,125	

**Attachment 6, F1120S, Schedule K-1 (1) Line 13, Credits
(ItemizedOtherCreditsSchedule)**

Trade or Business Activity	Description	Amount	Category
	Employer CR Paid Family Leave	2,813	

**Attachment 7, F1120S, Schedule K-1 (2) Line 13, Credits
(ItemizedOtherCreditsSchedule)**

Trade or Business Activity	Description	Amount	Category
	Employer CR Paid Family Leave	312	

**Attachment 8, F1120S, Line 5, Other deductions, Other income (loss)
(ItemizedOtherIncomeLossSchedule)**

Type	Amount
Payroll Service	469,141

**Attachment 9, F1120S, Schedule L Line 21 b & d, Other liabilities
(ItemizedOtherLiabilitiesSchedule)**

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
Dry Paint Inc	00-0000014	Other Liabilities	17,637	21,819

Attachment 10, F1120S, Line 19, Other deductions (ItemizedOtherDeductionsSchedule2)

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
Banking Fees		291
Auto		3,702
Permits		63
Insurance Expense		3,265
Supplies		8,054
Travel		29,021
Cleaning Services		1,190
Gifts		881
Mail Service		68
Reconciliation		-1,578
Phone Service		40
Rounding		1
Half of Meals Expense		3,618

Form **1120-S**

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

▶ **Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.**
▶ **Go to www.irs.gov/Form1120S for instructions and the latest information.**

2019

For calendar year 2019 or tax year beginning 1-1, 2019, ending 12-31, 2019

A S election effective date 1-1-2005	TYPE OR PRINT	Name Dry Paint Inc	D Employer identification number 00-0000014
B Business activity code number (see instructions) 111111		Number, street, and room or suite no. If a P.O. box, see instructions. 1120S Efile Drive	E Date incorporated 1-1-2005
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state or province, country, and ZIP or foreign postal code Anytown OH, 45219	F Total assets (see instructions) \$ 7,993

G Is the corporation electing to be an S corporation beginning with this tax year? Yes No If "Yes," attach Form 2553 if not already filed

H Check if: (1) Final return (2) Name change (3) Address change (4) Amended return (5) S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year ▶ 2

J Check if corporation: (1) Aggregated activities for section 465 at-risk purposes (2) Grouped activities for section 469 passive activity purposes

Caution: Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales	1a		1c	
	b Returns and allowances	1b			
	c Balance. Subtract line 1b from line 1a				
	2 Cost of goods sold (attach Form 1125-A)			2	
	3 Gross profit. Subtract line 2 from line 1c			3	
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)			4	
5 Other income (loss) (see instructions—attach statement)			5	469,141	
6 Total income (loss). Add lines 3 through 5 ▶			6	469,141	
Deductions (see instructions for limitations)	7 Compensation of officers (see instructions—attach Form 1125-E)			7	68,000
	8 Salaries and wages (less employment credits)			8	24,805
	9 Repairs and maintenance			9	2,675
	10 Bad debts			10	
	11 Rents			11	
	12 Taxes and licenses			12	14,849
	13 Interest (see instructions)			13	1,607
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			14	99,138
	15 Depletion (Do not deduct oil and gas depletion.)			15	
	16 Advertising			16	5,417
	17 Pension, profit-sharing, etc., plans			17	9,280
	18 Employee benefit programs			18	17,448
	19 Other deductions (attach statement)			19	48,616
	20 Total deductions. Add lines 7 through 19 ▶			20	291,835
	21 Ordinary business income (loss). Subtract line 20 from line 6			21	177,306
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a			
	b Tax from Schedule D (Form 1120-S)	22b			
	c Add lines 22a and 22b (see instructions for additional taxes)			22c	
	23a 2019 estimated tax payments and 2018 overpayment credited to 2019	23a			
	b Tax deposited with Form 7004	23b			
	c Credit for federal tax paid on fuels (attach Form 4136)	23c			
	d Refundable credit from Form 8827, line 5c	23d			
	e Add lines 23a through 23d			23e	
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/>			24	
	25 Amount owed. If line 23e is smaller than the total of lines 22c and 24, enter amount owed			25	
26 Overpayment. If line 23e is larger than the total of lines 22c and 24, enter amount overpaid			26		
27 Enter amount from line 26: Credited to 2020 estimated tax ▶ Refunded ▶			27		

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Ash Bark 3-3-2020 President
Signature of officer Date Title

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only	Print/Type preparer's name John Smith	Preparer's signature John Smith	Date 3-4-2020	Check <input type="checkbox"/> if self-employed	PTIN P00000001
	Firm's name ▶ Electronic Tax Filers Inc				Firm's EIN ▶ 69-0000098
	Firm's address ▶ 1120S Efile Drive Anytown NV 89501				Phone no. 555-631-1212

Schedule B Other Information (see instructions) <i>(continued)</i>		Yes	No
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		X
	If "Yes," enter the amount of principal reduction ▶ \$		
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		x
14a	Did the corporation make any payments in 2019 that would require it to file Form(s) 1099?		x
b	If "Yes," did the corporation file or will it file required Form(s) 1099?		
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		x
	If "Yes," enter the amount from Form 8996, line 14 ▶ \$		

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	177,306
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss) 3a		
	b Expenses from other rental activities (attach statement) 3b		
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	
	5 Dividends: a Ordinary dividends 5a		
	b Qualified dividends 5b		
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7	
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))	8a		
b Collectibles (28%) gain (loss) 8b			
c Unrecaptured section 1250 gain (attach statement) 8c			
9 Net section 1231 gain (loss) (attach Form 4797)	9		
10 Other income (loss) (see instructions) Type ▶	10		
Deductions	11 Section 179 deduction (attach Form 4562)	11	
	12a Charitable contributions	12a	
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
d Other deductions (see instructions) Type ▶	12d		
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	
	d Other rental real estate credits (see instructions) Type ▶	13d	
	e Other rental credits (see instructions) Type ▶	13e	
	f Biofuel producer credit (attach Form 6478)	13f	
	g Other credits (see instructions) Type ▶	13g	3,125
Foreign Transactions	14a Name of country or U.S. possession ▶		
	b Gross income from all sources	14b	
	c Gross income sourced at shareholder level	14c	
	Foreign gross income sourced at corporate level		
	d Reserved for future use	14d	
	e Foreign branch category	14e	
	f Passive category	14f	
	g General category	14g	
	h Other (attach statement)	14h	
	Deductions allocated and apportioned at shareholder level		
	i Interest expense	14i	
	j Other	14j	
	Deductions allocated and apportioned at corporate level to foreign source income		
	k Reserved for future use	14k	
	l Foreign branch category	14l	
	m Passive category	14m	
	n General category	14n	
	o Other (attach statement)	14o	
Other information			
p Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14p		
q Reduction in taxes available for credit (attach statement)	14q		
r Other foreign tax information (attach statement)	14r		

Schedule K Shareholders' Pro Rata Share Items (continued)		Total amount	
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties—gross income	15d	
	e Oil, gas, and geothermal properties—deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	7,654
	d Distributions (attach statement if required) (see instructions)	16d	244,950
	e Repayment of loans from shareholders	16e	
Other Information	17a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions plus or minus accumulated earnings and profits	17c	
	d Other items and adjustments (attach statement)	17d	
Reconciliation	18 Income (loss) reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14p	18	177,306

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		6,223		6,948
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets			99,138	
b	Less accumulated depreciation	()		(99,138)	
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	1,045
14	Other assets (attach statement)				7,993
15	Total assets		6,223		
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				84,400
21	Other liabilities (attach statement)		17,637		21,819
22	Capital stock		100		100
23	Additional paid-in capital				
24	Retained earnings		-11,514		-98,326
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock	()		()	
27	Total liabilities and shareholders' equity		6,223		7,993

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	169,652	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize) _____		a	Tax-exempt interest \$ _____	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14p (itemize):	7,654	6	Deductions included on Schedule K, lines 1 through 12 and 14p, not charged against book income this year (itemize):	
a	Depreciation \$ _____		a	Depreciation \$ _____	
b	Travel and entertainment \$ ^{3,618} _____		7	Add lines 5 and 6	
4	Add lines 1 through 3	177,306	8	Income (loss) (Schedule K, line 18). Line 4 less line 7	177,306

Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account

(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1 Balance at beginning of tax year	-11,514			
2 Ordinary income from page 1, line 21	177,306			
3 Other additions				
4 Loss from page 1, line 21	()			
5 Other reductions	(7,654)			()
6 Combine lines 1 through 5	158,138			
7 Distributions	158,138			
8 Balance at end of tax year. Subtract line 7 from line 6				

September 4, 2019 OF

INTERNAL USE

ONLY
DRAFT

**Schedule K-1
(Form 1120-S)**

2019

Department of the Treasury
Internal Revenue Service

For calendar year 2019, or tax year

beginning **1 / 1 / 2019**

ending **12 / 31 / 2019**

**Shareholder's Share of Income, Deductions,
Credits, etc.**

▶ See back of form and separate instructions.

**Part III Shareholder's Share of Current Year Income,
Deductions, Credits, and Other Items**

1	Ordinary business income (loss)	13	Credits
	159,576	P	2,813
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
11	Section 179 deduction	16	Items affecting shareholder basis
		C	6,889
12	Other deductions	D	220,455
		17	Other information
		V	159,575
		W	184,291
		X	115,163

* See attached statement for additional information.

Part I Information About the Corporation

A Corporation's employer identification number
00-0000014

B Corporation's name, address, city, state, and ZIP code
Dry Paint Inc
Anywhere St
Cincinnati OH 45219

C IRS Center where corporation filed return
efile

Part II Information About the Shareholder

D Shareholder's identifying number
123-00-4444

E Shareholder's name, address, city, state, and ZIP code
Ash Bark
Anywhere St
Cincinnati OH 45219

F Shareholder's percentage of stock ownership for tax year **90 %**

For IRS Use Only

**Schedule K-1
(Form 1120-S)**

2019

Department of the Treasury
Internal Revenue Service

For calendar year 2019, or tax year

beginning **1 / 1 / 2019**

ending **12 / 31 / 2019**

**Shareholder's Share of Income, Deductions,
Credits, etc.**

▶ See back of form and separate instructions.

**Part III Shareholder's Share of Current Year Income,
Deductions, Credits, and Other Items**

1	Ordinary business income (loss)	13	Credits
	17,730	P	312
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
11	Section 179 deduction	16	Items affecting shareholder basis
		C	765
12	Other deductions	D	24,495
		17	Other information
		V	17,731
		W	20,476
		X	12,794

* See attached statement for additional information.

Part I Information About the Corporation

A Corporation's employer identification number
00-0000014

B Corporation's name, address, city, state, and ZIP code
Dry Paint Inc
Anywhere St
Cincinnati OH 45219

C IRS Center where corporation filed return
efile

Part II Information About the Shareholder

D Shareholder's identifying number
123-00-0555

E Shareholder's name, address, city, state, and ZIP code
Elm Bark
Anywhere St
Cincinnati OH 45219

F Shareholder's percentage of stock ownership for tax year **10 %**

For IRS Use Only

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form4562 for instructions and the latest information.**

Name(s) shown on return Dry Paint Inc	Business or activity to which this form relates REgular Depreciation	Identifying number 00-0000014
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Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	1,000,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,500,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2018 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12 ▶	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions.	14	99,138
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2019	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2019 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions						25		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%			S/L -			
		%			S/L -			
		%			S/L -			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No										
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2019 tax year (see instructions):					
43 Amortization of costs that began before your 2019 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

2019
Attachment
Sequence No. **994**

▶ **Go to www.irs.gov/Form8994 for instructions and the latest information.**

Name(s) shown on return

Identifying number

Dry Paint Inc

00-0000014

- A** Do you have a written policy providing for at least 2 weeks of annual paid family and medical leave for your qualifying employee(s) to whom wages are paid (prorated for any part-time employees)? See instructions.
 Yes.
 No. Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- B** Does the written policy provide paid family and medical leave of at least 50% of the wages normally paid to a qualifying employee? See instructions.
 Yes.
 No. Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- C** Did you pay family and medical leave to at least one qualifying employee during the tax year? See instructions.
 Yes.
 No. Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).
- D** If you employed at least one qualifying employee who was not covered by the Family and Medical Leave Act, did you include in your written policy and otherwise comply with “non-interference” language? See instructions.
 Yes.
 No. Stop. Do not file Form 8994 (see instructions for an exception that may apply to a partnership or S corporation).

1 Enter the total paid family and medical leave credit figured for wages paid during your tax year to your qualifying employee(s) while on family and medical leave (if you use the Paid Family and Medical Leave Credit Worksheet, the total from column (d)). See instructions for the adjustment you must make to your deduction for salaries and wages	1	
2 Employer credit for paid family and medical leave from partnerships and S corporations (see instructions)	2	3,125
3 Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4j	3	3,125

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37804G

Form **8994** (2019)